## **ORIGINAL**

## UNITED STATES TAX COURT

STEVEN D. COOK &	MICHEL D. COOK,	)		
	Petitioners,	)		<i>y</i>
	v.	)	Docket No.	16857-13S
COMMISSIONER OF	INTERNAL REVENUE,	)		
	Respondent.	)		

## DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED AND DECIDED: That there is a deficiency in income tax for 2009 in the amount of \$11,035.00.

## (Signed) Michael B. Thornton Chief Judge

Entered: FEB 3 2014

It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that interest will accrue and be assessed as provided by law on the deficiency.

It is further stipulated that, effective upon the entry of this decision by the Court, petitioners waive the restrictions

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contained in I.R.C. § 6213(a) prohibiting assessment and collection of the deficiency (plus statutory interest) until the decision of the Tax Court becomes final.

> WILLIAM J. WILKINS Chief Counsel Internal Revenue Service

STEVEN D. COOK Petitioner

Petitioner

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JAN27 2014 Date:

Date: 1/18/14